

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION – DETROIT

IN THE MATTER OF:

**Niculae Alexandru Pintea**

and

**Case No. 07-42262**  
**Chapter 13**

**Marie Pintea**

**Debtors**

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**OBJECTIONS TO CONFIRMATION OF CHAPTER 13 PLAN**

SECURED CREDITOR, MACOMB COUNTY TREASURER, through the Office of Corporation Counsel, objects to the confirmation of Debtors' Chapter 13 Plan for the following reasons:

1. Debtors owe Macomb County Treasurer for delinquent 2005 and 2006 real property taxes on the property located at 52695 Schnoor, New Baltimore, Michigan.
2. Pursuant to MCLA 211.40, delinquent real property taxes become a lien on real property on December 1<sup>st</sup> of the tax year. Thus, the 2005 taxes became a lien on December 1, 2005 and the 2006 taxes became a lien on December 1, 2006. This lien takes precedence over all other claims, encumbrances, and liens.
3. Further, pursuant to MCLA 211.59, Macomb County is entitled to statutory interest at the rate of 1% per month or 12% per annum on past due real property taxes.
4. Macomb County Treasurer is not listed in Debtors' Chapter 13 Plan nor was Macomb County Treasurer placed on the matrix.
5. Debtors' Chapter 13 plan is silent as to payment of the secured claim to Macomb County Treasurer for the delinquent real property taxes.

6. Macomb County is entitled to adequate protection in the form of statutory interest for its secured interest in the real property of Debtors.

WHEREFORE SECURED CREDITOR, Macomb County, objects to the confirmation of Debtors' Chapter 13 Plan and requests that Debtors list Macomb County as a secured creditor with interest at the rate of 12% per annum on the interest of Macomb County in Debtors' real property.

Respectfully submitted,

/s/ Jill K. Smith  
Jill K. Smith (P35390)  
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Macomb County Corporation Counsel  
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Dated: February 12, 2007